Please substitute the following paragraph(s) for the abstract now appearing in the currently

filed specification:

--A throw-away tip is mounted on a first tip mounting seat of a pin mirror cutter. In the

Docket No.: 20154/0204323-US0

throw-away tip, cutting edges are formed at intersecting ridgeline parts between a pair of oppositely

disposed long side faces of a substantially trapezoidal flat-plate-shaped tip body, and upper and

lower faces of the tip body. A thickness direction of the tip body is approximately aligned with a

radial direction of the cutter body to provide curved edges formed in acute corner parts of the tip

body for cutting. The tip is mounted on a second tip mounting seat of the pin mirror cutter such that

the thickness direction of the tip body is approximately aligned with an axial direction of the cutter

body to provide curved edges formed in obtuse corner parts of the tip body for cutting.--